

Certified Mail #: 7004 1160 0002 2313 3816

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March 22, 2007

Internal Revenue Service
477 Michigan Avenue
Detroit, Michigan 48226-2597

Freedom of Information Act Request

Attn: Disclosure Officer

This is a request under the Freedom of Information Act, 5 USC 552, or regulations thereunder. This is my firm promise to pay fees and costs for locating and duplicating the records requested below, ultimately determined in accordance with 26 CFR 601.702(f).

(1) Send me a true, certified, and complete copy of each record of assessment, for years 1997 through present; specifically, any and all actual photocopy(s), with the signature of the assessment officer included on the assessment, wherein:

(a) the existence of the assessment(s) can be established, and

(b) for determination of the assessment's complete compliance with all related provisions of law: a *record of assessment to liability for the amount assessed*, with the requisite signature, which will establish this. An aggregate record (Summary Record of Assessment) will not satisfy the request, as compliance requires documentation sufficient to clearly establish the Requester's personal liability.

(2) Send me a true, certified, and complete copy(s) of the 5 U.S.C. §3331: *Oath of Office* on file for the Secretary or his delegate, or assessment officer appointed by the district director, in conjunction with the existence of the assessment(s) (actual photocopy(s)) for each of the years specified, with the name, the date such oath was administered, the name of the certifying officer or official before whom the oath was administered, and their office, title, and classification.

(3) Send me a true, certified, and complete copy of the commission, required to be on file for federal officers, employees, or elected officials, for the Secretary or his delegate, or assessment officer appointed by the district director, in conjunction with the existence of the assessment(s) (actual photocopy(s)) for each of the years specified, the date such commission was administered, the name of the certifying officer or official before whom the commission was administered, and their office, title, and classification.

(4) Send me a true, certified, and complete copy of any of the bond(s) required to be posted in conjunction with 5 U.S.C. §3331: *Oath of Office*, required to be on file for federal officers, employees, or elected officials, for the Secretary or his delegate, or assessment officer appointed by the district director, in conjunction with the existence of the assessment(s) (actual photocopy(s)) for each of the years specified, the date such bond was posted, the name of the certifying officer or official before whom the bond was posted, and their office, title, and classification.

(I) Any refusal to respond to Requestor's *Freedom of Information Act* request for information shall be acknowledged as a denial of such request, and will further deem and establish the fact that the agency does not have a good-faith belief that Requestor has a *record of assessment* as defined by statute.

(II) Also, any refusal to respond to Requestor's *Freedom of Information Act* request to furnish a copy of a *Record of Assessment* in connection with any "notice" purporting to demand a payment, shall be acknowledged as a denial of such request, and will further deem and establish the fact that the agency does not have a good-faith belief that the requester is, in fact, actually liable for the amount "demanded" as defined by statute.

(III) Additionally, refusal to respond to Requestor's *Freedom of Information Act* request to furnish a copy of a *Record of Assessment* in connection with any "notice" purporting to demand a payment, shall be acknowledged as a denial of such request, and will further deem and establish the fact that the agency does not have a good-faith belief that Requestor is *liable for the tax or penalty alleged to be due and owing or otherwise collectible in any manner* as defined by statute.

(IV) Still additionally, a refusal to respond to Requestor's *Freedom of Information Act* request for information, affording the benefit of a provision specified as for a "taxpayer" to anyone, shall be acknowledged as a denial of such request, and will further deem and establish the fact that the agency does not have a good-faith belief that Requestor is, in fact, a "taxpayer".

***"...A signature requirement protects the taxpayer by ensuring that a responsible officer has approved the assessment..."*, CURLEY v. U.S., Cite as 791 F. Supp 52 (E.D.N.Y. 1992)**

The making of the request is not to be considered or construed as an admission of "taxpayer" status or of liability for any tax or penalty, and that a refusal to cooperate with the request will be recognized as an acknowledgment that the requester is NOT, in fact, liable for the tax or penalty alleged to be due and owing or otherwise collectible in any manner on any document(s) received and/or in relation thereto.

This request for records is being submitted under authorities cited above. All documents, records and other items fall into the category made available under 26 C.F.R. § 601.701(a)(3); they are not of a nature exempted under any category listed in 26 C.F.R. § 601.701(b). The requested records pertain to Internal Revenue Service personnel and fall within the scope of information that is authorized for disclosure by law and the Office of Personnel Management.

Any and all responses to this *Freedom of Information Act Request* shall cite which part of the request is being met. Also, any and all responses to this *Freedom of Information Act Request* shall cite which part of the request is being denied.

Procedural Requirements, Declarations, Disclosure, etc.

This request is being submitted in accordance with 26 C.F.R. § 601.702(c)(3)(ii). Therefore, portions or this entire request may be forwarded from your office to whatever other IRS office has custody of the items being requested. Response time will be governed by provisions of 26 C.F.R. §§ 601.702(c)(7)-(9). You must reply within ten business days from receipt of the request in your office, and in the event a portion or the entire request is forwarded to another office, you will please provide me with written notice; the receiving office will confirm receipt within ten days from the date received at that office. On IRS written request, I will permit an additional twelve days to provide the requested documents even though the regulation only requires ten and even though the records being requested are standard form documents that, if they exist, are maintained in dedicated systems of records and should be easy to locate.

I understand the penalties provided in 5 USC 552a(I)(3) for requesting or obtaining access to records under false pretenses.

I hereby certify under penalty of perjury under the law of these united States of America that I am a category E other requester and the human being making this request.

As always, sign and date any and all mailings, with any badge of authority properly identifiable and acknowledgeable.

I do hereby certify that, to the best of my knowledge and belief, the enclosed information is true and correct.

Date

Scott Darryl Reese

Subscribed to and sworn before me this ____ day of _____, 200__ .

Notary Public, _____ County, Michigan.

My Commission Expires: _____